

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 11/17/11

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WESTBROOK

2011-12

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	1,130	540	1,670	769	2,439
10	ATTENDING PUPILS (OCTOBER 2010)	1,161	545	1,706	745	2,451
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,145.5	542.5	1,688.0 ( 69%)	757.0 ( 31%)	2,445.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	67.4 (17:1)	33.9 (16:1)	50.5 (15:1)	=	151.8	/	178.1	=	.85	X	8573,173	=	5028,166	2259,031
B.	GUIDANCE	3.3 (350:1)	1.6 (350:1)	3.0 (250:1)	=	7.9	/	12.9	=	.61	X	635,826	=	267,619	120,235
C.	LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	2.0	=	1.50	X	105,625	=	109,322	49,116
D.	HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	2.0	=	1.50	X	107,092	=	110,840	49,798
E.	EDUCATION TECHS	11.5 (100:1)	5.4 (100:1)	3.0 (250:1)	=	19.9	/	12.9	=	1.54	X	259,134	=	275,356	123,710
F.	LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.9	/	6.0	=	.82	X	121,585	=	68,793	30,907
G.	CLERICAL	5.7 (200:1)	2.7 (200:1)	3.8 (200:1)	=	12.2	/	15.1	=	.81	X	455,884	=	254,794	114,472
H.	SCHOOL ADMIN.	3.8 (305:1)	1.8 (305:1)	2.4 (315:1)	=	8.0	/	8.0	=	1.00	X	640,833	=	442,175	198,658

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		62,456	28,009
B.	Supplies and Equipment	342	473		577,296	358,061
C.	Professional Development	58	58		97,904	43,906
D.	Instructional Leadership Support	24	24		40,512	18,168
E.	Co- and Extra-Curricular Student	34	113		57,392	85,541
F.	System Administration/Support	218	218		367,984	165,026
G.	Operations & Maintenance	1,002	1,191		1691,376	901,587

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1048,030	470,854
B.	Education & Library Technicians	36.00%	123,894	55,662
C.	Clerical	29.00%	73,890	33,197
D.	School Administrators	14.00%	61,905	27,812

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	634,179	284,916
16	Adjustment for Title I Revenues	-469,496	-210,933

17	TOTALS	10924,386	5207,733
18	E.P.S. RATES	6,472	6,879

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,674.0	778.0	2,452.0		
	OCTOBER 2008	1,693.0	759.0	2,452.0		
	APRIL 2009	1,693.0	739.0	2,432.0		
	OCTOBER 2009	1,657.0	771.0	2,428.0		
	APRIL 2010	1,669.0	754.0	2,423.0		
	OCTOBER 2010	1,703.0	736.0	2,439.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,686.0 +	0.00	X	6,472.00	= 10,911,792.00
	9-12 PUPILS	745.0 +	11.16	X	6,879.00	= 5,201,624.64
	ADULT EDUC. COURSES AT .1	15.2		X	6,879.00	= 104,560.80
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,472.00	= 7,281.00
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,879.00	= 18,917.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5390	908.8	X .15	X	6,472.00	= 882,263.04
	9-12 DISADVANTAGED @ .5390	401.6	X .15	X	6,879.00	= 414,390.96
	K-8 LIMITED ENGLISH PROF.	100.0	X .500	X	6,472.00	= 323,600.00
	9-12 LIMITED ENGLISH PROF.	27.0	X .500	X	6,879.00	= 92,866.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,686.0		X	43.00	= 72,498.00
	9-12 STUDENT ASSESSMENT	745.0		X	43.00	= 32,035.00
	K-8 TECHNOLOGY RESOURCES	1,686.0		X	97.00	= 163,542.00
	9-12 TECHNOLOGY RESOURCES	745.0		X	293.00	= 218,285.00
	K-2 PUPILS	616.0	X .10	X	6,472.00	= 398,675.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,842,331.39
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,277,061.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,277,061.44

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	228,160.87	X	101.60%	=	231,811.44
32	SPECIAL EDUCATION - EPS ALLOCATION					3,378,252.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,350,862.25	X	101.60%	=	1,372,476.05
35	TRANSPORTATION - EPS ALLOCATION					1,165,125.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,147,664.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,424,726.43

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WESTBROOK				
	12/01/11	REGIONAL VOCATIONAL SCHOOL	269,253.32	61,748.75	331,002.07
	06/01/12	REGIONAL VOCATIONAL SCHOOL	0.00	40,051.43	40,051.43
	12/01/11	CANAL SCHOOL ADDITION	77,500.00	17,773.33	95,273.33
	06/01/12	CANAL SCHOOL ADDITION	0.00	11,528.13	11,528.13
	10/15/11	WESTBROOK MIDDLE SCHOOL	1,299,571.00	572,410.95	1,871,981.95
	04/15/12	WESTBROOK MIDDLE SCHOOL	0.00	546,419.53	546,419.53
42	TOTAL PRINCIPAL & INTEREST		1,646,324.32	1,249,932.12	2,896,256.44
43	APPROVED LEASES FOR 2010-11 - WESTBROOK				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - WESTBROOK				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - WESTBROOK				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,896,256.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,320,982.87

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
WESTBROOK	2,431.0	100.00%	27,320,982.87		0.00		27,320,982.87		
TOTAL	2,431.0						27,320,982.87		
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
WESTBROOK			1,880,300,000	7.470	14,045,841.00		27,320,982.87	14,045,841.00	100.00% 7.47M
TOTAL			1,880,300,000		14,045,841.00		27,320,982.87	14,045,841.00	100.00% 7.47M
 							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						27,320,982.87	14,045,841.00	13,275,141.87
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						27,320,982.87	14,045,841.00	13,275,141.87
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								58,271.63
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								13,216,870.24
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 51.41% STATE SHARE % = 48.59%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 51.62% STATE SHARE % = 48.38%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						27,886,252.82		